

SHERIDAN COUNTY, KANSAS

***Regulatory Basis
Financial Statement***

For the Year Ended December 31, 2017

SHERIDAN COUNTY, KANSAS

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INDEPENDENT AUDITOR'S REPORT

Sheridan County Commissioners
Sheridan County, Kansas
P.O. Box 899
Hoxie, KS 67740

I have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Sheridan County, Kansas, as of and for the year ended December 31, 2017, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on the financial statement based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require I plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, I express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by Sheridan County, Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In my opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Sheridan County, Kansas as of December 31, 2017, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In my opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Sheridan County, Kansas as of December 31, 2017, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Other Matters


Supplemental Information

My audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures – actual and budget, individual fund schedules of regulatory basis receipts and expenditures – actual and budget, and schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2, and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the information is fairly stated in all material

respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Prior Year Comparative Analysis

Sheridan County, Kansas' basic financial statement for the year ended December 31, 2016 was audited by other auditors whose report dated October 9, 2017, expressed an unmodified opinion on the basic financial statement. The 2016 basic financial statement and the other auditor's report are available in electronic form from the web site of the Kansas Department of Administration at the following link: <http://www.admin.ks.gov/offices/chief-financial-officer/municipal-services>. The report of the other auditor's dated October 9, 2017, stated that the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2016 was subjected to the auditing procedures applied in the audit of the 2016 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2016 basic financial statement or to the 2016 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and in their opinion, was fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2016, on the basis of accounting described in Note 1.



James V. Myers
Certified Public Accountant

August 17, 2018

SHERIDAN COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2017

Governmental Type Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Fund:						
General	\$ 1,676,923	\$ 2,921,686	\$ 2,824,083	\$ 1,774,526	\$ 28,756	\$ 1,803,282
Special Purpose Funds:						
Road and Bridge	1,472,355	2,217,087	2,334,534	1,354,908	17,884	1,372,792
Noxious Weed	186,609	209,662	152,701	243,570	3,389	246,959
Hospital Maintenance	-	986,051	986,051	-	-	-
Public Health	55,619	151,672	136,564	70,727	488	71,215
Mental Health	-	18,080	18,080	-	-	-
Noxious Weed Capital Outlay	26,623	10,000	-	36,623	-	36,623
Special Alcohol	21,024	1,033	5,000	17,057	-	17,057
911 Wireless	130,448	50,444	36,039	144,853	293	145,146
Library Service Contract	-	17,950	17,950	-	-	-
Mental Retardation	-	48,142	48,142	-	-	-
Parks & Recreation	758	981	1,200	539	-	539
Council on Aging	-	47,256	46,929	327	-	327
Special Ambulance	107,082	56,000	-	163,082	-	163,082
Pool Lease-Purchase	49,381	106,668	110,373	45,676	-	45,676
CDBG (Micro-Loan)	86,175	3,656	20,000	69,831	-	69,831
Special Highway Improvement	360,499	175,000	43,744	491,755	-	491,755
Special Machinery	291,280	450,000	102,055	639,225	-	639,225
Public Transportation	22,449	26,113	27,553	21,009	316	21,325
Capital Improvement Reserve	25,000	25,000	-	50,000	-	50,000
Capital Improvement Courthouse	-	250,000	-	250,000	-	250,000
Bond and Interest Funds:						
Hospital Revenue Bond Series 2015	-	57,503	57,503	-	-	-
Hospital Revenue Bond Series 2015B	-	15,028	15,028	-	-	-
Trust Funds:						
Special Technology	22,566	5,287	4,043	23,810	-	23,810
Sexual Offender Registry	1,744	1,260	242	2,762	-	2,762
Conceal Carry	1,354	65	-	1,419	-	1,419
Special Motor Vehicle	-	34,329	34,329	-	-	-
Sheriff VIN	2,867	3,600	2,299	4,168	-	4,168
Prosecuting Attorney Training	2,351	1,089	1,363	2,077	-	2,077
Clerk Technology	3,150	1,303	210	4,243	-	4,243
Treasurer Technology	2,755	1,303	-	4,058	-	4,058
Business Funds:						
Solid Waste	18,872	78,558	59,612	37,818	782	38,600
Total Reporting Entity (excluding Agency Funds)	\$ 4,567,884	\$ 7,971,806	\$ 7,085,627	\$ 5,454,063	\$ 51,908	\$ 5,505,971

The notes to the financial statements are an integral part of this statement.

Statement 1

SHERIDAN COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2017

Composition of Cash:

Primary Government:

Cash on hand	\$ 200
Checking Accounts - First State Bank	293,879
Checking Accounts - Equity Bank	966,620
Savings Accounts - First State Bank	5,800,243
Certificates of Deposit - Equity Bank	2,000,000
Certificates of Deposit - First State Bank	2,400,000
Certificates of Deposit - Peoples State Bank	650,000
Certificates of Deposit -The Bank	550,000

District Court:

Checking Account	6,795
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Law Library:

Checking Account	<u>28,842</u>
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Total Cash	\$ 12,696,579
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Agency Funds per Schedule 3	<u>(7,190,608)</u>
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Total Reporting Entity (Excluding Agency Funds)	<u><u>\$ 5,505,971</u></u>
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The notes to the financial statements are an integral part of this statement.

SHERIDAN COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT For the Year Ended December 31, 2017

Note 1: Summary of Significant Accounting Policies

A. Municipal Financial Reporting Entity

Sheridan County, Kansas, is a municipal corporation governed by an elected three-member commission. This regulatory financial statement presents Sheridan County, Kansas, the primary government. The related municipal entities discussed below are not included in Sheridan County, Kansas' financial statement but are related municipal entities because they were established to benefit Sheridan County, Kansas and/or its constituents.

County Hospital – The Sheridan County Hospital Board operates the county's hospital. The hospital can sue and be sued, and can buy, sell, or lease real property. Sheridan County annually levies a tax for the hospital. Bond issuances must be approved by the county.

Fair Board – The Sheridan County Fair Board operates the annual county fair. Bond issuances must also be approved by the commissioners.

Historical Society – The Sheridan County Historical Society operates the Sheridan County Museum. Bond issuances must also be approved by the commissioners.

B. Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America.

The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The municipality has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

Note 1: Summary of Significant Accounting Policies (continued)

C. Regulatory basis fund types

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. The following fund types are used by Sheridan County, Kansas:

General Fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Funds – used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Funds – used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Capital Project Funds – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Trust Funds – used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

Business Funds – financed in whole or in part by fees charged to users of the goods or services (enterprise and internal service fund).

Agency Funds – used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collections accounts, etc.).

D. Cash and investments

Cash resources of the individual funds are combined to form a pool of cash and investments which is managed by Sheridan County, Kansas (except for investments in the Kansas Municipal Investment Pool). Cash includes amounts in demand deposits and certificates of deposit. Investments of the pooled accounts consist primarily of investments in the Kansas Municipal Investment Pool and U.S. government securities carried at cost, which approximates market. Interest income earned, unless specifically designated, is allocated to the general fund.

Note 1: Summary of Significant Accounting Policies (continued)

E. Property taxes

Property taxes are levied November 1st of the calendar year. A lien is placed on the property when the taxes are levied. The taxes are due one-half on December 20th and one-half the following May 10th. Any taxes unpaid at the due dates are considered delinquent. Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year; such procedure being in conformity with governing state statutes. Consequently, current year property taxes receivable are not available as a resource that can be used to finance the current year operation of the County and therefore are not susceptible to accrual. It is not practicable to apportion delinquent taxes held by the County Treasurer at the end of the audit period and, further, the amounts thereof are not material to the financial statement taken as a whole.

F. Interfund transactions

Quasi-external transactions (i.e., transactions that would be treated as receipts or expenditures if they involved organizations external to the governmental unit, such as internal service fund billings to departments) are accounted for as receipts or expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund, are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers.

G. Reimbursements

Sheridan County records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that received the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under KMAAG regulatory basis of accounting.

Note 2: Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

Note 2: Budgetary Information (continued)

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There was a budget amendment for the Hospital Rev Bond Series 2015 B1 Fund from \$0 to \$15,028. There was a budget amendment for the Hospital Rev Bond Series 2015 B2 Fund from \$0 to \$57,500.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for the prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budget expenditure authority lapses at year end.

A legal operating budget is not required for capital projects funds, trust funds, and the following special purpose funds:

- CDBG (Micro-Loan) Fund
- Special Highway Improvement Fund
- Special Machinery Fund
- Public Transportation Fund
- Capital Improvement Reserve Fund
- Capital Improvement Courthouse Fund

Note 2: Budgetary Information (continued)

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

Note 3: Deposits and Investments

K.S.A. 9-1401 establishes the depositories which may be used by Sheridan County, Kansas. The statute requires banks eligible to hold Sheridan County, Kansas' funds have a main or branch bank in the county in which Sheridan County, Kansas is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. Sheridan County, Kansas has no other policies that would further limit interest rate risk

K.S.A. 12-1675 limits Sheridan County, Kansas' investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. Sheridan County, Kansas has no investment policy that would further limit its investment choices.

Concentration of credit risk

State statutes place no limit on the amount Sheridan County, Kansas may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk – deposits

Custodial credit risk is the risk that in the event of a bank failure, Sheridan County, Kansas' deposits may not be returned to it. State statutes require Sheridan County, Kansas' deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. Sheridan County, Kansas' "peak periods" are from May 1, 2017 through June 29, 2017, and December 1, 2017 through January 28, 2018. Sheridan County, Kansas obtained the required coverage for the designated peak period which covered December 31, 2017.

Note 3: Deposits and Investments (continued)

At December 31, 2017, Sheridan County, Kansas' carrying amount of deposits was \$12,696,579 and the bank balance was \$12,873,487. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, \$1,278,842 was covered by federal depository insurance, \$9,704,233 was collateralized with securities held by the pledging financial institutions' agents in Sheridan County, Kansas' name, and the balance of \$1,890,412 was unsecured under a designated peak period.

Custodial credit risk – investments

For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, Sheridan County, Kansas will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. At December 31, 2017, Sheridan County, Kansas held no investments.

Note 4: Interfund Transfers

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Regulatory Authority</u>	<u>Amount</u>
General	Special Ambulance	19-119	\$ 50,000
General	Court Cap Improve	19-120	250,000
Road & Bridge	Special Machinery	68-141g	450,000
Road & Bridge	Special Hwy Fund	68-141g	175,000
Road & Bridge	Cap Improve Res	19-120	25,000
Noxious Weed	Nox Weed Cap Out	2-1318	10,000
Special Motor Vehicle	General	8-145	11,617
Total			<u>\$971,617</u>

Note 5: Risk Management

Sheridan County, Kansas is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Sheridan County, Kansas has been unable to obtain worker's compensation insurance at a cost it considered to be economically justifiable. For this reason, Sheridan County, Kansas joined together with other counties in the state to participate in Kansas Workers Risk Cooperative for Counties (KWORCC), a public entity risk pool currently operating as a common risk management and insurance program for 85 participating members.

Note 5: Risk Management (continued)

Sheridan County, Kansas pays an annual premium to KWORCC for its worker's compensation insurance coverage. The agreement to participate provides that KWORCC will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$1,000,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KWORCC's management.

Sheridan County, Kansas has also been unable to obtain property and casualty insurance at a cost it considered to be economically justifiable. For this reason, Sheridan County, Kansas joined together with other counties in the state to participate in Kansas County Association Multi-line Pool (KCAMP), a public entity risk pool currently operating as a common risk management and insurance program for 87 participating members.

Sheridan County, Kansas pays an annual premium to KCAMP for its property and casualty insurance coverage. The agreement to participate provides that KCAMP will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$500,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KCAMP's management.

Sheridan County, Kansas continues to carry commercial insurance for all other risks of loss, including boiler and airport insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Note 6: Municipal Solid Waste Landfill

State and federal laws and regulations require Sheridan County, Kansas to place a final cover on its landfill site when it stops accepting waste, and to perform certain maintenance and monitoring functions at the site for thirty years after closure. In addition to current year expenditures relating to the operation of the landfill, as provided in the Solid Waste fund in these financial statements, Sheridan County, Kansas is incurring a liability based on the future closure and post closure costs that will be incurred near or after the date the landfill no longer accepts waste.

These amounts are based on what it would cost to perform all closure and post closure care in 2017. Actual cost may be higher due to inflation, changes in technology, or changes in landfill laws and regulations.

Note 6: Municipal Solid Waste Landfill (continued)

The estimate of closure and post closure care liability at year-end would be \$607,585. This liability is based on the use of 55.81% of the estimated capacity of the landfill. Sheridan County, Kansas will recognize the remaining estimated cost of closure and post closure care of \$721,271 as the remaining estimated capacity is filled. Sheridan County, Kansas expects the landfill to continue to operate for approximately 69 years. Sheridan County, Kansas has not restricted any of its assets for payment of closure and post-closure care costs.

Sheridan County, Kansas is meeting the financial assurance requirements through the Local Government Financial Test. This test involves four components: financial, public notes, record keeping and reporting, and calculation of costs to be assured. Sheridan County, Kansas has satisfied all four requirements.

Note 7: Compensated Absences

Each full-time employee, upon completion of one full year of continuous employment, is entitled to paid vacation leave as follows:

0-10 years	10 days per year
11 years	11 days per year
12 years	12 days per year
13 years	13 days per year
14 years	14 days per year
15 years	15 days per year

Vacation must be taken in the year it is earned. Unused vacation leave rolls over to the employee's sick leave or personal leave with a maximum of two days allowed to be carried over.

Upon termination of employment, an employee is entitled to pay for unused accrued vacation leave not to exceed the maximum accrual for years of service as listed above.

Sick leave with pay is granted to all full-time employees at the rate of three hours per month beginning with the date of employment. Sick leave may be accumulated to a maximum of 60 working days. After reaching the maximum, the employee may be compensated on a monthly basis for 25% of unused sick leave for days over 60. Employees retiring with 5 years of continuous service shall be paid for unused sick leave at the rate of 10% of their final rate of pay. If the employee has 20 years of continuous service with the county, they shall be paid for unused sick leave at the rate of 25% of their final rate of pay.

Note 8: General Information about the Pension Plan

Plan description: Sheridan County, Kansas participates in the Kansas Public Employees Retirement System (KPERS), a cost sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 S. Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions: K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate with a 0% moratorium from the period of January 1, 2017 through September 30, 2017 for the Death and Disability Program) and the statutory contribution rate was 8.46% for the fiscal year ended December 31, 2017. Contributions to the pension plan from Sheridan County, Kansas were \$174,627 for the year ended December 31, 2017.

Net Pension Liability: At December 31, 2017, Sheridan County, Kansas' proportionate share of the collective net pension liability reported by KPERS was \$1,529,033. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016, which was rolled forward to June 30, 2017. Sheridan County, Kansas' proportion of the net pension liability was based on the ratio of Sheridan County, Kansas' contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

Note 8: General Information about the Pension Plan (continued)

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERs collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

Note 9: Other Post Employment Benefits

As provided by K.S.A. 12-5040, the municipality allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the municipality is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the municipality makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

Note 10: Contingencies

In the normal course of operations, Sheridan County, Kansas participates in various federal and state grant programs. The grant programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursements which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

Note 11: Compliance Matters

- A. Contrary to the provisions of K.S.A. 79-2935, expenditures in the Council on Aging and Hospital Revenue Bond Series 2015 funds exceeded the adopted budget of expenditures for the 2017 fiscal year.

Note 12: Evaluation of Subsequent Events

On April 23, 2018, Sheridan County adopted Resolution No. 18-96 authorizing Hospital Revenue Bonds in an amount not to exceed \$116,000. The Sheridan County Hospital will use the proceeds to finance in full or in part of the cost of the acquisition, construction, reconstruction, alteration, repair, improvement, extension, or enlargement of Sheridan County Hospital.

Note 12: Evaluation of Subsequent Events (continued)

The organization has evaluated subsequent events through August 17, 2018, the date which the financial statements were available to be issued.

Note 13: Long-Term Debt

Changes in long-term liabilities for Sheridan County, Kansas for the year ended December 31, 2017, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Revenue Bonds:									
Series 2015	0.00%	3/3/2015	575,000	3/3/2025	\$ 517,500	\$ -	\$ 57,500	\$ 460,000	\$ -
Series 2015B	0.00%	11/17/2015	150,280	11/17/2025	135,252	-	15,028	120,224	-
Series 2017	1.00%	3/14/2017	110,943	3/14/2027	-	110,943	-	110,943	-
Capital Leases Payable									
Swimming Pool	4.00%	5/16/2013	1,500,000	5/16/2033	1,316,169	-	57,726	1,258,443	52,647
Total Contractual Indebtedness					<u>\$ 1,968,921</u>	<u>\$ 110,943</u>	<u>\$ 130,254</u>	<u>\$ 1,949,610</u>	<u>\$ 52,647</u>

Note 13: Long-Term Debt (continued)

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

Issue	2018	2019	2020	2021	2022	2023 - 2027	2028 - 2032	2033 - 2037	Total
Principal:									
Revenue Bonds	\$ 83,132	\$ 83,238	\$ 83,345	\$ 83,454	\$ 83,563	\$ 274,435	\$ -	\$ -	\$ 691,167
Capital Leases Payable	60,035	62,436	64,934	67,531	70,232	395,617	481,329	56,329	1,258,443
Total Principal	143,167	145,674	148,279	150,985	153,795	670,052	481,329	56,329	1,949,610
Interest:									
Revenue Bonds	1,110	1,003	896	788	679	1,717	-	-	6,193
Capital Leases Payable	50,338	47,936	45,439	42,841	40,140	156,246	70,535	2,253	455,728
Total Interest	51,448	48,939	46,335	43,629	40,819	157,963	70,535	2,253	461,921
Total Principal and Interest	\$ 194,615	\$ 194,613	\$ 194,614	\$ 194,614	\$ 194,614	\$ 828,015	\$ 551,864	\$ 58,582	\$ 2,411,531

**REGULATORY REQUIRED
SUPPLEMENTAL INFORMATION**

SHERIDAN COUNTY, KANSAS
Summary of Expenditures - Actual and Budget (Budgeted Funds Only)
Regulatory Basis
For the Year Ended December 31, 2017

Funds	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Fund Types:			
General Funds:			
General	\$ 4,024,347	\$ 2,824,083	\$ (1,200,264)
Special Purpose Funds:			
Road and Bridge	3,695,384	2,334,534	(1,360,850)
Noxious Weed	390,910	152,701	(238,209)
Hospital Maintenance	1,131,968	986,051	(145,917)
Public Health	173,613	136,564	(37,049)
Mental Health	18,000	18,080	80
Noxious Weed Capital Outlay	36,623	-	(36,623)
Special Alcohol	28,165	5,000	(23,165)
911 Wireless	251,203	36,039	(215,164)
Library Service Contract	18,000	17,950	(50)
Mental Retardation	48,000	48,142	142
Parks & Recreation	3,740	1,200	(2,540)
Council on Aging	44,149	46,929	2,780
Special Ambulance	328,032	-	(328,032)
Pool Lease-Purchase	158,373	110,373	(48,000)
Bond and Interest Funds:			
Hospital Revenue Bond Series 2015	57,500	57,503	3
Hospital Revenue Bond Series 2015B	15,028	15,028	-
Business Funds:			
Solid Waste	131,812	59,612	(72,200)

SHERIDAN COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes and Shared Revenues:				
Ad valorem property tax	\$ 1,986,754	\$ 1,986,257	\$ 1,984,981	\$ 1,276
Commercial vehicle tax	17,346	17,513	16,114	1,399
Delinquent tax	11,922	11,080	12,500	(1,420)
Motor vehicle tax	160,965	176,773	169,946	6,827
Recreational motor vehicle tax	4,399	4,425	3,960	465
Watercraft tax	1,517	1,721	1,500	221
16/20M vehicle tax	36,196	24,606	27,014	(2,408)
Escaped tax	-	142	-	142
Interest on current taxes	7,024	9,118	8,304	814
Interest on delinquent taxes	-	3,463	-	3,463
Total Taxes and Shared Revenues	\$ 2,226,123	\$ 2,235,098	\$ 2,224,319	\$ 10,779
Intergovernmental:				
Local alcoholic liquor	\$ -	\$ 981	\$ 900	\$ 81
Local sales tax	261,455	259,289	335,000	(75,711)
Severance Tax	4,835	16,504	8,500	8,004
Total Intergovernmental	\$ 266,290	\$ 276,774	\$ 344,400	\$ (67,626)
Licenses, Permits and Fees:				
Alcohol/Drug assessment fee	\$ -	\$ -	\$ 500	\$ (500)
Ambulance fees	113,798	120,776	150,000	(29,224)
Antique registration fees	2,885	3,035	2,600	435
Booking fees	1,092	1,068	1,800	(732)
County official fees	35,086	45,107	43,000	2,107
Diversion fund fees	250	11,259	500	10,759

SHERIDAN COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Licenses, Permits and Fees (continued):				
Drug forfeiture fees	-	-	500	(500)
Filing fees	242	220	100	120
Game license fees	103	113	200	(87)
Jail keep	3,458	24,039	2,000	22,039
Mortgage registration fees	45,626	15,236	53,000	(37,764)
Moving fees	60	20	100	(80)
NR administrative fees	12,519	16,879	10,000	6,879
Total Licenses, Permits and Fees	<u>\$ 215,119</u>	<u>\$ 237,752</u>	<u>\$ 264,300</u>	<u>\$ (26,548)</u>
Use of Money and Property:				
Interest on idle fund investments	\$ 21,872	\$ 37,300	\$ 15,500	\$ 21,800
Royalties and rent	2,820	2,820	4,800	(1,980)
Total Use of Money and Property	<u>\$ 24,692</u>	<u>\$ 40,120</u>	<u>\$ 20,300</u>	<u>\$ 19,820</u>
Other:				
Ambulance - state aid	\$ 6,900	\$ -	\$ -	\$ -
Grants	-	59,232	-	59,232
Miscellaneous	51,193	27,298	1,000	26,298
National info consortium	2,000	418	500	(82)
Oil valuation abatements	80,242	-	-	-
Reimbursements	564	33,377	-	33,377
Transfer from special motor vehicle	13,036	11,617	12,500	(883)
Total Other	<u>\$ 153,935</u>	<u>\$ 131,942</u>	<u>\$ 14,000</u>	<u>\$ 117,942</u>
Total Receipts	<u>\$ 2,886,159</u>	<u>\$ 2,921,686</u>	<u>\$ 2,867,319</u>	<u>\$ 54,367</u>

SHERIDAN COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures:				
Administration	\$ 300,859	\$ 325,260	\$ 713,630	\$ (388,370)
Ambulance	254,078	306,781	376,000	(69,219)
Appraiser	110,969	128,791	141,177	(12,386)
Area council on aging	4,000	-	4,000	(4,000)
Capital projects	-	-	-	-
County attorney	51,760	51,487	52,580	(1,093)
County clerk	88,269	102,071	100,113	1,958
County commission	62,157	63,346	63,600	(254)
County health officer	2,500	2,500	2,500	-
County register of deeds	65,634	73,027	86,833	(13,806)
County sheriff	147,372	225,444	192,632	32,812
County treasurer	96,797	106,354	131,779	(25,425)
Custodian	27,430	31,272	33,202	(1,930)
Dispatch	139,169	173,941	181,002	(7,061)
District coroner	5,833	4,137	5,000	(863)
District court	26,168	18,877	30,225	(11,348)
Election	18,993	8,366	80,000	(71,634)
Emergency preparedness	45,259	17,950	30,000	(12,050)
Employee benefits	566,728	655,550	1,060,000	(404,450)
Information technology	21,100	20,783	24,061	(3,278)
KNRC	-	5,000	5,600	(600)
Micro-Loan	-	384	-	384
Prisoner care	16,673	20,193	12,000	8,193
Public health	50,591	41,557	80,000	(38,443)
Solid waste	-	2	65,000	(64,998)
Vehicle replacement	8,000	32,489	35,000	(2,511)

SHERIDAN COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Apportionments:				
Airport	\$ 25,255	\$ 27,021	\$ 27,021	\$ -
Child advocacy	-	2,500	2,500	-
Economic development	-	-	10,000	(10,000)
Fair	36,500	36,500	36,500	-
Historical society	20,000	20,000	20,000	-
Options	-	500	500	-
Senior citizens	-	4,000	-	4,000
Soil conservation	16,500	18,000	18,000	-
Abatements:				
Oil valuation abatements	\$ -	\$ -	\$ 103,892	\$ (103,892)
Transfers:				
To Ambulance	\$ -	\$ 50,000	\$ 50,000	\$ -
To Courthouse Capital Improvements	-	250,000	250,000	-
To Economic Development	50,000	-	-	-
Total Expenditures	<u>2,258,594</u>	<u>2,824,083</u>	<u>4,024,347</u>	<u>(1,200,264)</u>
Receipts Over (Under) Expenditures	\$ 627,565	\$ 97,603		
Unencumbered Cash, Beginning	<u>1,049,358</u>	<u>1,676,923</u>		
Unencumbered Cash, Ending	<u>\$ 1,676,923</u>	<u>\$ 1,774,526</u>		

SHERIDAN COUNTY, KANSAS
Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance- Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property tax	\$ 1,243,215	\$ 1,587,005	\$ 1,585,987	\$ 1,018
Commercial vehicle tax	11,401	10,962	10,084	878
Delinquent tax	7,958	7,029	9,500	(2,471)
Motor vehicle tax	104,113	111,793	106,343	5,450
Recreational vehicle tax	2,857	2,795	2,477	318
Watercraft tax	998	1,077	900	177
16/20M vehicle tax	22,430	16,184	16,904	(720)
Escaped tax	-	92	-	92
Intergovernmental:				
Special city/county highway	307,767	308,992	308,435	557
County Equalization	651	1,506	-	1,506
KDOT-Connecting links	357,160	143,658	105,000	38,658
Miscellaneous	5,294	25,994	-	25,994
Total Receipts	<u>2,063,844</u>	<u>2,217,087</u>	<u>\$ 2,145,630</u>	<u>\$ 71,457</u>
Expenditures:				
Commodities/Contractual/Capital	\$ 604,916	\$ 653,423	\$ 1,877,634	\$ (1,224,211)
Employee benefits	212,889	260,387	260,000	387
Personal services	634,040	770,724	907,750	(137,026)
Transfer to capital improvements	25,000	25,000	25,000	-
Transfer to special highway	175,000	175,000	175,000	-
Transfer to special machinery	400,000	450,000	450,000	-
Total Expenditures	<u>2,051,845</u>	<u>2,334,534</u>	<u>\$ 3,695,384</u>	<u>\$ (1,360,850)</u>
Receipts Over (Under) Expenditures	\$ 11,999	\$ (117,447)		
Unencumbered Cash, Beginning	<u>1,460,356</u>	<u>1,472,355</u>		
Unencumbered Cash, Ending	<u>\$ 1,472,355</u>	<u>\$ 1,354,908</u>		

SHERIDAN COUNTY, KANSAS
Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance- Over (Under)
Receipts:				
Taxes:				
Ad valorem property tax	\$ 128,415	\$ 137,538	\$ 137,431	\$ 107
Commercial vehicle tax	1,174	1,132	1,042	90
Delinquent tax	758	703	900	(197)
Motor vehicle tax	10,334	11,544	10,983	561
Recreational vehicle tax	287	289	256	33
Watercraft tax	103	111	-	111
16/20M vehicle tax	1,992	1,669	1,746	(77)
Escaped Tax	-	9	-	9
Reimbursements	34,227	56,667	90,000	(33,333)
Total Receipts	177,290	209,662	\$ 242,358	\$ (32,696)
Expenditures:				
Commodities/Contractual/Capital	\$ 74,118	\$ 89,870	\$ 330,910	\$ (241,040)
Personal Services	45,368	52,831	50,000	2,831
Transfer to noxious weed capital outlay	10,000	10,000	10,000	-
Total Expenditures	129,486	152,701	\$ 390,910	\$ (238,209)
Receipts Over (Under) Expenditures	\$ 47,804	\$ 56,961		
Unencumbered Cash, Beginning	138,805	186,609		
Unencumbered Cash, Ending	\$ 186,609	\$ 243,570		

SHERIDAN COUNTY, KANSAS
Hospital Maintenance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance- Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property tax	\$ 487,148	\$ 535,293	\$ 534,951	\$ 342
Commercial vehicle tax	4,818	4,297	3,952	345
Delinquent tax	3,051	2,726	3,300	(574)
Motor vehicle tax	41,540	44,573	41,670	2,903
Recreational vehicle tax	1,158	1,113	971	142
Watercraft tax	423	422	500	(78)
16/20M vehicle tax	7,465	6,855	6,624	231
Escaped tax	-	37	-	37
Local sales & use tax	393,933	390,735	540,000	(149,265)
Total Receipts	939,536	986,051	\$ 1,131,968	\$ (145,917)
Expenditures:				
Apportionments	\$ 939,536	\$ 986,051	\$ 1,131,968	\$ (145,917)
Total Expenditures	939,536	986,051	\$ 1,131,968	\$ (145,917)
Receipts Over (Under) Expenditures	\$ -	\$ -		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		

SHERIDAN COUNTY, KANSAS
Public Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance- Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property tax	\$ 24,207	\$ 26,736	\$ 26,733	\$ 3
Commercial vehicle tax	240	213	196	17
Delinquent tax	154	136	165	(29)
Motor vehicle tax	2,075	2,218	2,070	148
Recreational vehicle tax	58	55	48	7
Watercraft tax	21	21	25	(4)
16/20M vehicle tax	373	342	329	13
Escaped tax	-	2	-	2
Federal & State aid	44,825	37,839	20,000	17,839
Miscellaneous	83	-	8,500	(8,500)
Services/fees	95,282	84,110	110,000	(25,890)
Total Receipts	167,318	151,672	\$ 168,066	\$ (16,394)
Expenditures:				
Commodities/Contractual/Capital	\$ 16,788	\$ 26,862	\$ 41,907	\$ (15,045)
Personal Services	110,751	109,702	131,706	(22,004)
Total Expenditures	127,539	136,564	\$ 173,613	\$ (37,049)
Receipts Over (Under) Expenditures	\$ 39,779	\$ 15,108		
Unencumbered Cash, Beginning	15,840	55,619		
Unencumbered Cash, Ending	\$ 55,619	\$ 70,727		

SHERIDAN COUNTY, KANSAS
Mental Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance- Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property tax	\$ 16,156	\$ 16,310	\$ 16,108	\$ 202
Commercial vehicle tax	145	142	131	11
Delinquent tax	98	89	110	(21)
Motor vehicle tax	1,295	887	1,384	(497)
Recreational vehicle tax	36	596	32	564
Watercraft tax	13	14	15	(1)
16/20M vehicle tax	260	41	220	(179)
Escaped tax	-	1	-	1
Total Receipts	18,003	18,080	\$ 18,000	\$ 80
Expenditures:				
Apportionments	\$ 18,003	\$ 18,080	\$ 18,000	\$ 80
Total Expenditures	18,003	18,080	\$ 18,000	\$ 80
Receipts Over (Under) Expenditures	\$ -	\$ -		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		

SHERIDAN COUNTY, KANSAS
Noxious Weed Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance- Over (Under)
		Actual	Budget	
Receipts:				
Transfer from noxious weed fund	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
Total Receipts	10,000	10,000	<u>\$ 10,000</u>	<u>\$ -</u>
Expenditures:				
Capital Outlay	\$ 21,923	\$ -	\$ 36,623	\$ (36,623)
Total Expenditures	21,923	-	<u>\$ 36,623</u>	<u>\$ (36,623)</u>
Receipts Over (Under) Expenditures	\$ (11,923)	\$ 10,000		
Unencumbered Cash, Beginning	38,546	26,623		
Unencumbered Cash, Ending	<u>\$ 26,623</u>	<u>\$ 36,623</u>		

SHERIDAN COUNTY, KANSAS
Special Alcohol Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance- Over Over (Under)
		Actual	Budget	
Receipts:				
Liquor tax	\$ 1,058	\$ 1,033	\$ 2,000	\$ (967)
Total Receipts	1,058	1,033	<u>\$ 2,000</u>	<u>\$ (967)</u>
Expenditures:				
Alcohol program	\$ 7,500	\$ 5,000	\$ 28,165	\$ (23,165)
Total Expenditures	7,500	5,000	<u>\$ 28,165</u>	<u>\$ (23,165)</u>
Receipts Over (Under) Expenditures	\$ (6,442)	\$ (3,967)		
Unencumbered Cash, Beginning	27,466	21,024		
Unencumbered Cash, Ending	<u>\$ 21,024</u>	<u>\$ 17,057</u>		

SHERIDAN COUNTY, KANSAS
911 Wireless Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance- Over Over (Under)
		Actual	Budget	
Receipts:				
E-911 receipts	\$ 49,981	\$ 50,379	\$ 58,000	\$ (7,621)
Interest on idle funds	75	65	100	(35)
Total Receipts	<u>50,056</u>	<u>50,444</u>	<u>\$ 58,100</u>	<u>\$ (7,656)</u>
Expenditures:				
Commodities/Contractual/Capital	\$ 92,643	\$ 36,039	\$ 251,203	\$ (215,164)
Total Expenditures	<u>92,643</u>	<u>36,039</u>	<u>\$ 251,203</u>	<u>\$ (215,164)</u>
Receipts Over (Under) Expenditures	\$ (42,587)	\$ 14,405		
Unencumbered Cash, Beginning	<u>173,035</u>	<u>130,448</u>		
Unencumbered Cash, Ending	<u>\$ 130,448</u>	<u>\$ 144,853</u>		

SHERIDAN COUNTY, KANSAS
Library Service Contract Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance- Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property tax	\$ 16,204	\$ 16,042	\$ 16,025	\$ 17
Commercial vehicle tax	137	143	131	12
Delinquent tax	95	86	100	(14)
Motor vehicle tax	1,225	1,433	1,386	47
Recreational vehicle tax	34	36	32	4
Watercraft tax	12	14	12	2
16/20M vehicle tax	247	195	220	(25)
Escaped tax	-	1	-	1
Total Receipts	<u>17,954</u>	<u>17,950</u>	<u>\$ 17,906</u>	<u>\$ 44</u>
Expenditures:				
Apportionments	<u>\$ 17,954</u>	<u>\$ 17,950</u>	<u>\$ 18,000</u>	<u>\$ (50)</u>
Total Expenditures	<u>17,954</u>	<u>17,950</u>	<u>\$ 18,000</u>	<u>\$ (50)</u>
Receipts Over (Under) Expenditures	\$ -	\$ -		
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

SHERIDAN COUNTY, KANSAS
Mental Retardation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance- Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property tax	\$ 43,080	\$ 42,984	\$ 42,961	\$ 23
Commercial vehicle tax	387	380	350	30
Delinquent tax	263	236	300	(64)
Motor vehicle tax	3,442	3,857	3,687	170
Recreational vehicle tax	95	96	86	10
Watercraft tax	34	37	30	7
16/20M vehicle tax	689	549	586	(37)
Escaped tax	-	3	-	3
Total Receipts	47,990	48,142	\$ 48,000	\$ 142
Expenditures:				
Apportionments	\$ 47,990	\$ 48,142	\$ 48,000	\$ 142
Total Expenditures	47,990	48,142	\$ 48,000	\$ 142
Receipts Over (Under) Expenditures	\$ -	\$ -		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		

SHERIDAN COUNTY, KANSAS
Parks & Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance- Over (Under)
		Actual	Budget	
Receipts:				
Liquor tax	\$ 1,058	\$ 981	\$ 2,000	\$ (1,019)
Total Receipts	1,058	981	\$ 2,000	\$ (1,019)
Expenditures:				
Library	\$ 420	\$ 600	\$ 1,870	\$ (1,270)
Parks & recreation	421	600	1,870	(1,270)
Total Expenditures	841	1,200	\$ 3,740	\$ (2,540)
Receipts Over (Under) Expenditures	\$ 217	\$ (219)		
Unencumbered Cash, Beginning	541	758		
Unencumbered Cash, Ending	\$ 758	\$ 539		

SHERIDAN COUNTY, KANSAS
Council on Aging Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance- Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property tax	\$ 35,607	\$ 41,648	\$ 40,000	\$ 1,648
Commercial vehicle tax	361	328	289	39
Delinquent tax	229	202	230	(28)
Motor vehicle tax	3,115	4,394	3,045	1,349
Recreational vehicle tax	87	118	71	47
Watercraft tax	32	31	30	1
16/20M vehicle tax	560	532	484	48
Escaped tax	-	3	-	3
Total Receipts	39,991	47,256	\$ 44,149	\$ 3,107
Expenditures:				
Apportionments	\$ 39,991	\$ 46,929	\$ 44,149	\$ 2,780
Total Expenditures	39,991	46,929	\$ 44,149	\$ 2,780
Receipts Over (Under) Expenditures	\$ -	\$ 327		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ 327		

SHERIDAN COUNTY, KANSAS
Special Ambulance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance- Over (Under)
		Actual	Budget	
Receipts:				
Transfer from general fund	\$ 50,000	\$ 50,000	\$ 50,000	\$ -
Sale of Equipment	-	6,000	-	6,000
Total Receipts	50,000	56,000	\$ 50,000	\$ 6,000
Expenditures:				
Capital Outlay	\$ 170,950	\$ -	\$ 328,032	\$ (328,032)
Total Expenditures	170,950	-	\$ 328,032	\$ (328,032)
Receipts Over (Under) Expenditures	\$ (120,950)	\$ 56,000		
Unencumbered Cash, Beginning	228,032	107,082		
Unencumbered Cash, Ending	\$ 107,082	\$ 163,082		

SHERIDAN COUNTY, KANSAS
Pool Lease-Purchase Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance- Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property tax	\$ 100,981	\$ 95,737	\$ 95,680	\$ 57
Commercial vehicle tax	609	889	819	70
Delinquent tax	451	462	600	(138)
Motor vehicle tax	5,378	8,409	8,633	(224)
Recreational vehicle tax	149	212	201	11
Watercraft tax	53	87	-	87
16/20M vehicle tax	1,054	866	1,372	(506)
Escaped tax	-	6	-	6
Total Receipts	108,675	106,668	\$ 107,305	\$ (637)
Expenditures:				
Lease payments	\$ -	\$ -	\$ 48,000	\$ (48,000)
Cash basis reserve	110,373	110,373	110,373	-
Total Expenditures	110,373	110,373	\$ 158,373	\$ (48,000)
Receipts Over (Under) Expenditures	\$ (1,698)	\$ (3,705)		
Unencumbered Cash, Beginning	51,079	49,381		
Unencumbered Cash, Ending	\$ 49,381	\$ 45,676		

SHERIDAN COUNTY, KANSAS
Hospital Revenue Bond Series 2015
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance- Over (Under)
		Actual	Budget	
Receipts:				
Sheridan County Hospital	\$ 57,500	\$ 57,503	\$ 57,500	\$ 3
Total Receipts	57,500	57,503	\$ 57,500	\$ 3
Expenditures:				
Bond payment	\$ 57,500	\$ 57,503	\$ 57,500	\$ 3
Total Expenditures	57,500	57,503	\$ 57,500	\$ 3
Receipts Over (Under) Expenditures	\$ -	\$ -		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		

SHERIDAN COUNTY, KANSAS
Hospital Revenue Bond Series 2015B
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance- Over (Under)
		Actual	Budget	
Receipts:				
Sheridan County Hospital	\$ 15,028	\$ 15,028	\$ 15,028	\$ -
Total Receipts	15,028	15,028	\$ 15,028	\$ -
Expenditures:				
Bond payment	\$ 15,028	\$ 15,028	\$ 15,028	\$ -
Total Expenditures	15,028	15,028	\$ 15,028	\$ -
Receipts Over (Under) Expenditures	\$ -	\$ -		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		

SHERIDAN COUNTY, KANSAS
Solid Waste Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance- Over (Under)
		Actual	Budget	
Receipts:				
City of Hoxie	\$ 39,520	\$ 41,630	\$ 70,000	\$ (28,370)
City of Selden	2,200	5,100	6,000	(900)
Public Usage	22,100	31,828	25,000	6,828
Total Receipts	63,820	78,558	\$ 101,000	\$ (22,442)
Expenditures:				
Commodities/Contractual/Capital	\$ 47,672	\$ 3,626	\$ 79,812	\$ (76,186)
Personal services	48,853	55,986	52,000	3,986
Total Expenditures	96,525	59,612	\$ 131,812	\$ (72,200)
Receipts Over (Under) Expenditures	\$ (32,705)	\$ 18,946		
Unencumbered Cash, Beginning	51,577	18,872		
Unencumbered Cash, Ending	\$ 18,872	\$ 37,818		

Schedule 2-S

**SHERIDAN COUNTY, KANSAS
CDBG (Micro-Loan) Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)**

	Prior Year Actual	Current Year Actual
Receipts:		
Interest on idle funds	\$ 42	\$ 36
Loan payments	4,465	3,620
Total Receipts	4,507	3,656
Expenditures:		
Commodities/Contractual/Capital Outlay	\$ 70	\$ 20,000
Receipts Over (Under) Expenditures	\$ 4,437	\$ (16,344)
Unencumbered Cash, Beginning	81,738	86,175
Unencumbered Cash, Ending	<u>\$ 86,175</u>	<u>\$ 69,831</u>

Schedule 2-T

**SHERIDAN COUNTY, KANSAS
Special Highway Improvement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)**

	Prior Year Actual	Current Year Actual
Receipts:		
Transfer from road and bridge fund	\$ 175,000	\$ 175,000
Expenditures:		
Commodities/Contractual/Capital Outlay	\$ 40,306	\$ 43,744
Receipts Over (Under) Expenditures	\$ 134,694	\$ 131,256
Unencumbered Cash, Beginning	225,805	360,499
Unencumbered Cash, Ending	<u>\$ 360,499</u>	<u>\$ 491,755</u>

Schedule 2-U

SHERIDAN COUNTY, KANSAS
Special Machinery Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfer from road and bridge fund	\$ 400,000	\$ 450,000
Expenditures:		
Commodities/Contractual/Capital Outlay	\$ 640,719	\$ 102,055
Receipts Over (Under) Expenditures	\$ (240,719)	\$ 347,945
Unencumbered Cash, Beginning	531,999	291,280
Unencumbered Cash, Ending	<u>\$ 291,280</u>	<u>\$ 639,225</u>

Schedule 2-V

SHERIDAN COUNTY, KANSAS
Public Transportation Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts:		
Miscellaneous	\$ 10,328	\$ 26,113
Reimbursements-Council on Aging	21,173	-
Total Receipts	31,501	26,113
Expenditures:		
Commodities/Contractual/Capital	\$ 6,417	\$ 5,971
Personal Services	21,902	21,582
Total Expenditures	28,319	27,553
Receipts Over (Under) Expenditures	\$ 3,182	\$ (1,440)
Unencumbered Cash, Beginning	19,267	22,449
Unencumbered Cash, Ending	<u>\$ 22,449</u>	<u>\$ 21,009</u>

Schedule 2-W

**SHERIDAN COUNTY, KANSAS
Capital Improvement Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)**

	Prior Year Actual	Current Year Actual
Receipts:		
Transfer from road and bridge fund	\$ 25,000	\$ 25,000
Expenditures:		
Commodities/Contractual/Capital Outlay	\$ -	\$ -
Receipts Over (Under) Expenditures	\$ 25,000	\$ 25,000
Unencumbered Cash, Beginning	-	25,000
Unencumbered Cash, Ending	\$ 25,000	\$ 50,000

Schedule 2-X

SHERIDAN COUNTY, KANSAS
Capital Improvement Courthouse Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts:		
Transfer from general fund	<u>\$ -</u>	<u>\$ 250,000</u>
Expenditures:		
Commodities/Contractual/Capital Outlay	<u>\$ -</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ -	\$ 250,000
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u><u>\$ -</u></u>	<u><u>\$ 250,000</u></u>

Schedule 2-Y

SHERIDAN COUNTY, KANSAS
Special Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts:		
Fees	\$ 6,246	\$ 5,287
Expenditures:		
Commodities/Contractual/Capital	\$ 2,877	\$ 4,043
Receipts Over (Under) Expenditures	\$ 3,369	\$ 1,244
Unencumbered Cash, Beginning	19,197	22,566
Unencumbered Cash, Ending	<u>\$ 22,566</u>	<u>\$ 23,810</u>

Schedule 2-Z

SHERIDAN COUNTY, KANSAS
Sexual Offender Registry Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts:		
Fees	\$ 1,060	\$ 1,260
Expenditures:		
Commodities/Contractual/Capital Outlay	\$ 816	\$ 242
Receipts Over (Under) Expenditures	\$ 244	\$ 1,018
Unencumbered Cash, Beginning	1,500	1,744
Unencumbered Cash, Ending	<u>\$ 1,744</u>	<u>\$ 2,762</u>

Schedule 2-AA

SHERIDAN COUNTY, KANSAS
Conceal Carry Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts:		
Fees	<u>\$ 325</u>	<u>\$ 65</u>
Expenditures:		
Commodities/Contractual/Capital	<u>\$ 105</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	<u>\$ 220</u>	<u>\$ 65</u>
Unencumbered Cash, Beginning	<u>1,134</u>	<u>1,354</u>
Unencumbered Cash, Ending	<u><u>\$ 1,354</u></u>	<u><u>\$ 1,419</u></u>

Schedule 2-AB

SHERIDAN COUNTY, KANSAS
Special Motor Vehicle Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts:		
Lien Fees	\$ 1,260	\$ 706
Motor vehicle fees	31,979	32,079
State of Kansas	700	1,544
Total Receipts	33,939	34,329
Expenditures:		
Commodities/Contractual/Capital	\$ 1,695	\$ 2,080
Personal Services	19,208	20,632
Transfer to general fund	13,036	11,617
Total Expenditures	33,939	34,329
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

Schedule 2-AC

SHERIDAN COUNTY, KANSAS
Sheriff VIN Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts:		
Fees	\$ 3,820	\$ 3,600
Expenditures:		
Commodities/Contractual/Capital Outlay	\$ 3,333	\$ 2,299
Receipts Over (Under) Expenditures	\$ 487	\$ 1,301
Unencumbered Cash, Beginning	2,380	2,867
Unencumbered Cash, Ending	<u>\$ 2,867</u>	<u>\$ 4,168</u>

Schedule 2-AD

SHERIDAN COUNTY, KANSAS
Prosecuting Attorney Training Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts:		
Fees	<u>\$ 848</u>	<u>\$ 1,089</u>
Expenditures:		
Commodities/Contractual/Capital Outlay	<u>\$ -</u>	<u>\$ 1,363</u>
Receipts Over (Under) Expenditures	<u>\$ 848</u>	<u>\$ (274)</u>
Unencumbered Cash, Beginning	<u>1,503</u>	<u>2,351</u>
Unencumbered Cash, Ending	<u><u>\$ 2,351</u></u>	<u><u>\$ 2,077</u></u>

Schedule 2-AE

SHERIDAN COUNTY, KANSAS
Clerk Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts:		
Fees	\$ 1,561	\$ 1,303
Expenditures:		
Commodities/Contractual/Capital Outlay	\$ -	\$ 210
Receipts Over (Under) Expenditures	\$ 1,561	\$ 1,093
Unencumbered Cash, Beginning	1,589	3,150
Unencumbered Cash, Ending	<u>\$ 3,150</u>	<u>\$ 4,243</u>

Schedule 2-AF

SHERIDAN COUNTY, KANSAS
Treasurer Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts:		
Fees	\$ 1,322	\$ 1,303
Expenditures:		
Commodities/Contractual/Capital Outlay	\$ 156	\$ -
Receipts Over (Under) Expenditures	\$ 1,166	\$ 1,303
Unencumbered Cash, Beginning	1,589	2,755
Unencumbered Cash, Ending	<u>\$ 2,755</u>	<u>\$ 4,058</u>

SHERIDAN COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2017

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Advance tax	\$ -	\$ 26,937	\$ 6,923	\$ 20,014
Commercial vehicle tax	257	140,671	139,654	1,274
Current taxes	6,028,178	9,001,330	8,516,317	6,513,191
Delinquent personal property tax	19,608	9,714	14,315	15,007
Delinquent real estate tax	24,685	18,723	25,645	17,763
Driver's license	-	7,429	7,429	-
Motor vehicle-licenses	-	429,568	429,568	-
Motor vehicle tax	136,004	614,956	637,984	112,976
MV excise tax	35	-	35	-
Neighborhood revitalization	-	320,020	320,020	-
Oil and gas depletion	471,959	-	-	471,959
Protested tax	34,699	-	34,699	-
Recreational vehicle tax	3,094	15,236	15,581	2,749
Severance tax	5,649	27,359	33,008	-
Vehicle sales & comp tax	-	236,136	236,136	-
Total Distributable Funds	\$ 6,724,168	\$ 10,848,079	\$ 10,417,314	\$ 7,154,933
State Funds:				
General	\$ -	\$ -	\$ -	\$ -
Educational Building	-	60,920	60,920	-
Institutional Building	-	29,784	29,784	-
Total State Funds	\$ -	\$ 90,704	\$ 90,704	\$ -

SHERIDAN COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2017

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Subdivision Funds:				
Cemetery districts	\$ 93	\$ 15,242	\$ 15,335	\$ -
Cities	-	982,875	982,875	-
Extension district	-	101,959	101,959	-
Fire districts	55	247,920	247,937	38
Regional library	-	61,395	61,395	-
School districts	-	2,339,222	2,339,222	-
School district-Oil valuation	-	-	-	-
Townships	-	18,688	18,688	-
Water management	-	83,244	83,244	-
Total Subdivision Funds	\$ 148	\$ 3,850,545	\$ 3,850,655	\$ 38
Couty Officer Accounts:				
Clerk of district court	\$ 11,384	\$ 193,896	\$ 198,485	\$ 6,795
Fish and game licenses	-	2,587	2,587	-
Law library	24,263	4,579	-	28,842
Stray animal	340	-	340	-
Total County Officer Funds	\$ 35,987	\$ 201,062	\$ 201,412	\$ 35,637
Other Agency Funds:				
Employee benefits plan	\$ -	\$ 1,517,426	\$ 1,517,426	\$ -
Total Other Agency Funds	\$ -	\$ 1,517,426	\$ 1,517,426	\$ -
Grand Total	\$ 6,760,303	\$ 16,507,816	\$ 16,077,511	\$ 7,190,608